

**Read this information first**

You should file this schedule if

- you were either a resident or a part-year resident of Illinois during the tax year; **and**
- you paid income tax to another state on income you earned while you were an Illinois resident; **and**
- the income subject to the other state's tax is included in your Illinois base income; **and**
- you did not deduct the income tax paid to the other state when you figured your federal adjusted gross income as shown on your Form IL-1040, Individual Income Tax Return, Line 1.

You should **not** file this schedule if

- you were a **nonresident** of Illinois during the entire tax year; **or**
- you did **not** pay income tax to Illinois and another state on the same income.

For purposes of this schedule, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision of any of these (e.g., county, city, local). The term "state" does not refer to any foreign country.

**Note** If you earned income in Iowa, Kentucky, Michigan, or Wisconsin, you may be covered by a reciprocal agreement. This agreement applies only to income from wages, salaries, tips, and other employee compensation. See Schedule CR Instructions.

**Step 1: Provide the following information**

Your name as shown on your Form IL-1040

Your Social Security number

**Step 2: Figure your credit**

- 1 **Residents:** Write your Illinois base income from Form IL-1040, Line 11.

**Part-year residents:** Write only the amount from Step 5, Line 50 of Schedule NR, that you earned while an Illinois resident.

- 2 See instructions before completing Columns A, B, and C.

1 **0010****Column A****Column B****Column C**State  
(Two letter state  
abbreviation)Name of other taxing district  
(i.e., county, city or local -  
see instructions)Illinois base income taxed by other state  
(may not exceed Line 1 - see instructions)Income tax paid to other state  
(on the income shown in Column B -  
see instructions for proration examples)

a	<b>0020</b>	<b>0022</b>	<b>0024</b>	<b>0026</b>
b	<b>0030</b>	<b>0032</b>	<b>0034</b>	<b>0036</b>
c	<b>0040</b>	<b>0042</b>	<b>0044</b>	<b>0046</b>
d	<b>0050</b>	<b>0052</b>	<b>0054</b>	<b>0056</b>
e	<b>0060</b>	<b>0062</b>	<b>0064</b>	<b>0066</b>
f	<b>0070</b>	<b>0072</b>	<b>0074</b>	<b>0076</b>
g	<b>0080</b>	<b>0082</b>	<b>0084</b>	<b>0086</b>
h	<b>0090</b>	<b>0092</b>	<b>0094</b>	<b>0096</b>

- 3 Add Column C, Lines 2a through 2h (and the amounts from Column C of any additional pages you attached). This is the total income tax paid to other states on Illinois base income.

3 **0140**

- 4 Write your double-taxed base income from Column B (and the amounts from Column B of any additional pages you attached). This amount **may not** exceed Line 1. (See instructions.)

4 **0150**

- 5 Write your Illinois tax due from Form IL-1040, Line 15, or from Schedule 4255 Worksheet, Line 4, which is found in Form IL-1040 Instructions, Step 6.

5 **0160**

- 6 Divide Line 4 by Line 1. (Carry to five decimal places.) This figure may not be greater than 1.00000.

6 **. 0170**

- 7 Multiply Line 5 by Line 6.

7 **0180**

- 8 Compare the amounts on Lines 3, 5, and 7. Write the lesser amount here and on Form IL-1040, Step 7, Line 19. This is your tax credit.

8 **0190****➡ Attach this schedule and copies of your out-of-state tax returns to your Form IL-1040. ⬅**